

Exhibit O

May 14, 2009

Mitsuo Kinoshita
Executive Vice President
Toyota Motor Corporation
1 Toyota-cho, Toyota-shi
Aichi-ken 471-8571 Japan

Dear Mr. Kinoshita:

I write to affirm General Motor's strong commitment to NUMMI and our enthusiasm for continuing our longstanding and fruitful relationship with Toyota. While the economic times have been very difficult, nothing has changed with regard to the importance we attach to our friendship.

Regardless of whether or not GM eventually needs to file a bankruptcy petition, GM intends to continue its 50% shareholder interest in NUMMI. We are currently working to develop a replacement for the Vibe, and look forward to seeing an exciting new product from NUMMI that will work well with the GM line. We are also considering whether NUMMI might produce additional future products for GM.

We understand that there may be concern about what happens if GM conducts a § 363 sale under the Federal Bankruptcy Code. Please rest assured that NUMMI shares would be among the assets included in the new GM were that to occur. GM has every intention of carrying forward its interest in NUMMI no matter how a bankruptcy process might proceed, and to assume all contracts associated with NUMMI's operations.

NUMMI management has kept us well informed of the Company's financial situation, including the intention of outside audit firm. We understand that, over the next few months, a situation may emerge in which the bank could demand a guarantee in order to continue lending to NUMMI. Under the terms of NUMMI's shareholders' agreement, both shareholders should equally offer any guarantees or loans to equalize the liability. However, GM will not be capable of extending a guarantee or other alternative method of cash injection when it is in reorganization process under Chapter 11, and even if Chapter 11 is not the case, it is extremely difficult that a guarantee or other cash injection method to NUMMI would be permitted under the restrictions of loan agreement with U.S. Treasury, and GM can not foresee the conditions, restrictions and leadtime it could be permitted.

Accordingly, GM would find it acceptable for TMC alone to make such a guarantee on this one occasion. GM understands that TMC would have preferential treatment in the event of NUMMI's dissolution were a unilateral TMC guarantee to be outstanding at the time of the dissolution.

We appreciate your patience as we work thorough various issues. We are looking forward to having an interesting discussion with you at the Board meeting in June.

Very truly yours,

Troy Clark
President, GM North America